

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF TENNESSEE
NORTHEASTERN DIVISION**

JUDGMENT IN A CIVIL CASE

FITZGERALD TRUCK PARTS AND SALES,))	
LLC, f/k/a FITZGERALD KIT TRUCKS AND))	
SALES, LLC.,))	
)	
Plaintiff,))	
)	
v.))	CASE NO: 2:20-cv-00026
)	
UNITED STATES OF AMERICA,))	
)	
Defendant.))	

✓ **Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

IT IS ORDERED AND ADJUDGED that the jury found as follows:

- Plaintiff, Fitzgerald Truck Parts and Sales, LLC, proved that the cost of repair of the glider tractors it assembled and sold during the years 2012 through 2017 did not exceed 75% of the retail price of a comparable new highway tractor.
- Plaintiff, Fitzgerald proved that the original highway tractor was taxable when it was new.
- Plaintiff, Fitzgerald proved that it met all the requirements for the Safe Harbor Provision on all of its glider tractors.

IN ACCORDANCE WITH THE VERDICT OF THE JURY RENDERED ON JULY 14, 2023, JUDGMENT IS HEREBY ENTERED IN FAVOR OF THE PLAINTIFF.

LYNDA HILL, CLERK

BY: Kelly Parise
Deputy Clerk